

## CALIFORNIA STATE BOARD OF EQUALIZATION

### HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994 (Adopted by the California State Board of Equalization, June 30, 1994)

#### INSTRUCTIONS

**REPORTING PROCEDURE** - Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below.

**TAX RATE** - The tax rate for the period of this schedule is 2.9%.

#### **TIMBER HARVEST OPERATION -**

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

**HARVEST VALUE SCHEDULE** - The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

**SPECIES** - Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir, grand fir, western hemlock, and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include spruce and western redcedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

**CULL LOGS** - A cull log is any log that, when scaled, shows less than 1/4 of its gross volume as sound, usable lumber. Cull logs are to be reported in adjusted gross M board feet. Unsound sapwood logs are not classified as cull logs.

**OLD GROWTH OR YOUNG GROWTH** - The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following characteristics to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be

## INSTRUCTIONS

selected if a majority of the characteristics appear under that category. It is suggested that this classification be made by a registered professional forester based upon an inventory or a statistical sample of the timber utilizing the given characteristics. If log scalers are used to rate the timber, their rating must also be based on the following characteristics.

Characteristics	<u>Old Growth Timber</u>	<u>Young Growth Timber</u>
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Mature and overmature trees 150 years and over, except in the redwood--Douglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees under 150 years except in the redwood--Douglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

**SALVAGE TIMBER** - Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.
2. Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.
3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

**LOGGING SYSTEM** - The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch, endlining) -1, High-lead cable -2, Short-span skyline - 3, Long-span skyline - 4, and Helicopter - 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

**VOLUMES** - All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statements) shall be the basis for tax payment. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. ( $T \times W \times L \div 144 = \text{Board Feet per Piece}$ ).

## INSTRUCTIONS

**TABLES** - The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

**VALUE DEDUCTIONS** - Low volume harvests may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations, however the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber to be removed on the entire timber harvest operation (excluding defect, cull logs and miscellaneous products in Table 1) is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

**TIMBER TAX OFFICES** - Please contact the Timber Tax Division if you need assistance.

Sacramento - 450 N Street, MIC: 60, Sacramento, CA 95814  
P.O. Box 942879, Sacramento, CA 94279-0001  
Telephone (916) 445-6964

Eureka - 134 D Street, Suite 303, P.O. Box 4866, Eureka, CA 95501  
Telephone (707) 445-6502

Redding - 2400 Washington Avenue, Suite 210, Redding, CA 96001  
Telephone (916) 225-2670

### PRIVACY NOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax information is the Timber Tax Division Chief, Department of Property Taxes, 450 N Street, Sacramento, CA 95814, Telephone (916) 445-6964.

The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law.

STATE BOARD OF EQUALIZATION

**TIMBER VALUE AREAS**

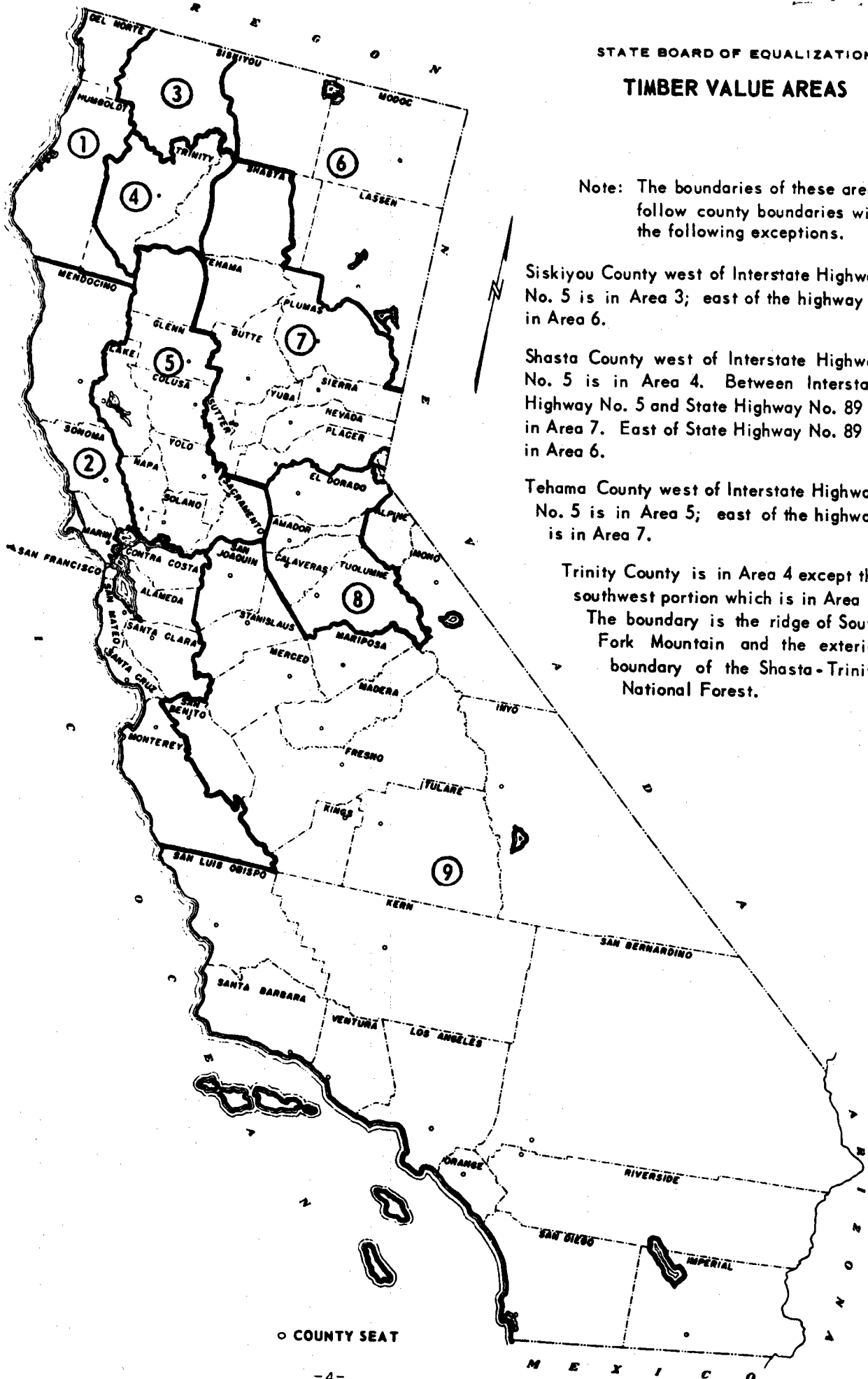
Note: The boundaries of these areas follow county boundaries with the following exceptions.

Siskiyou County west of Interstate Highway No. 5 is in Area 3; east of the highway is in Area 6.

Shasta County west of Interstate Highway No. 5 is in Area 4. Between Interstate Highway No. 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway No. 5 is in Area 5; east of the highway is in Area 7.

Trinity County is in Area 4 except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.



○ COUNTY SEAT

# CALIFORNIA STATE BOARD OF EQUALIZATION

## HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994 (Adopted by the California State Board of Equalization, June 30, 1994)

**TABLE 1, MISCELLANEOUS HARVEST VALUES** - This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts, split products and cull logs. Cull logs are to be reported in adjusted gross M board feet. For cull logs measured in tons, use a conversion factor of 4 tons per gross MBF, Scribner scale. Except for split products, the items in this table are to be reported in the column for other unit measure on the Timber Tax Harvest Report.

**TABLE 2, SIZE-QUALITY RATING FOR OLD GROWTH** - This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.) Cull logs are excluded from this determination.

**TABLE 3, OLD GROWTH HARVEST VALUES** - This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

**TABLE 4, YOUNG GROWTH HARVEST VALUES** - This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

**TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES** - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

**TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES** - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

**TABLE 1--MISCELLANEOUS HARVEST VALUES**

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees			
Natural miscellaneous species	XNM	Lineal feet	0.40
Natural red fir	XNR	Lineal feet	0.75
Natural white fir	XNW	Lineal feet	0.45
Plantation	XP	Lineal feet	1.00
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	15.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Pulp chipwood & hardwood logs	HW	Tons of logs	5.00
* Woods-produced fuel chips	CS	Bone dry tons	0.00
Poles & piling, small (20' - 40')	PS	Lineal feet	0.70
Poles & piling, medium (41' - 60')	PM	Lineal feet	1.25
Poles & piling, large (61' -up)	PL	Lineal feet	1.80
Posts, round	PST	8 lineal feet	0.20
Split products, redwood	TR	Net M board feet	75.00
Split products, miscellaneous	TM	Net M board feet	10.00

No deduction for this table.

\*Sawlogs removed from chipping operations are to be reported as sawlogs. (See value tables 3 through 6.)



**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994**  
**(Adopted by the California State Board of Equalization, June 30, 1994)**

**TIMBER VALUE AREA 1**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 850	850 - 530	Under 530
Redwood, Residual	Over 535	535 - 360	Under 360
Douglas-fir	Over 430	430 - 310	Under 310

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	900	890	875	855	760
		2	800	790	775	755	660
		3	725	715	700	680	585
Redwood, residual	RRO	1	800	790	775	755	660
		2	725	715	700	680	585
		3	600	590	575	555	460
Douglas-fir	DFO	1	800	790	775	755	660
		2	675	665	650	630	535
		3	500	490	475	455	360
Ponderosa pine	PPO	-	800	790	775	755	660
Sugar pine	SPO	-	800	790	775	755	660
Fir, inland	FO	-	325	315	300	280	185
Incense-cedar	ICO	-	350	340	325	305	210
Whitewoods, coastal	WWO	-	200	190	175	155	60
Port-Orford-cedar	PCO	-	8,000	7,990	7,975	7,955	7,860
Conifers, misc.	CMO	-	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 1

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	600	590	575	555	460
Douglas-fir	DFY	500	490	475	455	360
Ponderosa pine	PPY	450	440	425	405	310
Sugar pine	SPY	450	440	425	405	310
Fir, inland	FY	325	315	300	280	185
Incense-cedar	ICY	350	340	325	305	210
Whitewoods, coastal	WWY	200	190	175	155	60
Port-Orford-cedar	PCY	350	340	325	305	210
Conifers, miscellaneous	CMY	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	400	390	375	355	260
Salvage sugar pine	ZSP	400	390	375	355	260
Salvage fir, inland	ZF	165	155	140	120	25
Salvage Douglas-fir	ZDF	350	340	325	305	210
Salvage incense-cedar	ZIC	175	165	150	130	35
Salvage Port-Orford-cedar	ZPC	5,500	5,490	5,475	5,455	5,360
Salvage misc. conifers	ZCM	50	40	25	5	1
Salvage redwood	ZR	450	440	425	405	310
Salvage whitewoods, coastal	ZWW	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	225	215	200	180	85
Salvage sugar pine	ASP	225	215	200	180	85
Salvage fir, inland	AF	165	155	140	120	25
Salvage Douglas-fir	ADF	250	240	225	205	110
Salvage incense-cedar	AIC	175	165	150	130	35
Salvage Port-Orford-cedar	APC	175	165	150	130	35
Salvage misc. conifers	ACM	50	40	25	5	1
Salvage redwood	AR	300	290	275	255	160
Salvage whitewoods, coastal	AWW	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.



**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994**  
**(Adopted by the California State Board of Equalization, June 30, 1994)**

**TIMBER VALUE AREA 2**  
**MENDOCINO COUNTY ONLY**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 320	320 - 195	Under 195

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	800	790	775	755	660
		2	765	755	740	720	625
		3	650	640	625	605	510
Douglas-fir	DFO	-	625	615	600	580	485
Ponderosa pine	PPO	-	700	690	675	655	560
Sugar pine	SPO	-	700	690	675	655	560
Fir, inland	FO	-	175	165	150	130	35
Incense-cedar	ICO	-	320	310	295	275	180
Whitewoods, coastal	WWO	-	175	165	150	130	35
Conifers, misc.	CMO	-	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 2  
MENDOCINO COUNTY ONLY**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	600	590	575	555	460
Douglas-fir	DFY	480	470	455	435	340
Ponderosa pine	PPY	425	415	400	380	285
Sugar pine	SPY	425	415	400	380	285
Fir, inland	FY	175	165	150	130	35
Incense-cedar	ICY	320	310	295	275	180
Whitewoods, coastal	WWY	175	165	150	130	35
Conifers, miscellaneous	CMY	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	350	340	325	305	210
Salvage sugar pine	ZSP	350	340	325	305	210
Salvage fir, inland	ZF	90	80	65	45	1
Salvage Douglas-fir	ZDF	325	315	300	280	185
Salvage incense-cedar	ZIC	160	150	135	115	20
Salvage misc. conifers	ZCM	50	40	25	5	1
Salvage redwood	ZR	385	375	360	340	245
Salvage whitewoods, coastal	ZWW	90	80	65	45	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	215	205	190	170	75
Salvage sugar pine	ASP	215	205	190	170	75
Salvage fir, inland	AF	90	80	65	45	1
Salvage Douglas-fir	ADF	240	230	215	195	100
Salvage incense-cedar	AIC	160	150	135	115	20
Salvage misc. conifers	ACM	50	40	25	5	1
Salvage redwood	AR	300	290	275	255	160
Salvage whitewoods, coastal	AWW	90	80	65	45	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994**  
**(Adopted by the California State Board of Equalization, June 30, 1994)**

**TIMBER VALUE AREA 2**  
**SOUTHERN PORTION\***

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Timber is not rated for size in this area.

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	-	765	755	740	720	625
Douglas-fir	DFO	-	500	490	475	455	360
Ponderosa pine	PPO	-	650	640	625	605	510
Sugar pine	SPO	-	650	640	625	605	510
Fir, inland	FO	-	165	155	140	120	25
Whitewoods, coastal	WFO	-	165	155	140	120	25
Conifers, misc.	CMO	-	100	90	75	55	1

1. Deduct \$50 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$1 per M is minimum harvest value after adjustment.

\* The southern portion of timber value area 2 consists of the following 9 counties: Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

**TIMBER VALUE AREA 2  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	600	590	575	555	460
Douglas-fir	DFY	480	470	455	435	340
Ponderosa pine	PPY	415	405	390	370	275
Sugar pine	SPY	415	405	390	370	275
Fir, inland	FY	165	155	140	120	25
Whitewoods, coastal	WWY	165	155	140	120	25
Conifers, miscellaneous	CMY	90	80	65	45	1

1. Deduct \$50 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	325	315	300	280	185
Salvage sugar pine	ZSP	325	315	300	280	185
Salvage fir, inland	ZF	80	70	55	35	1
Salvage Douglas-fir	ZDF	250	240	225	205	110
Salvage misc. conifers	ZCM	45	35	20	1	1
Salvage redwood	ZR	325	315	300	280	185
Salvage whitewoods, coastal	ZWW	80	70	55	35	1

1. Deduct \$25 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	205	195	180	160	65
Salvage sugar pine	ASP	205	195	180	160	65
Salvage fir, inland	AF	80	70	55	35	1
Salvage Douglas-fir	ADF	240	230	215	195	100
Salvage misc. conifers	ACM	45	35	20	1	1
Salvage redwood	AR	300	290	275	255	160
Salvage whitewoods, coastal	AWW	80	70	55	35	1

1. Deduct \$25 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
3. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994**  
**(Adopted by the California State Board of Equalization, June 30, 1994)**

**TIMBER VALUE AREA 3**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas-fir	Over 320	320 - 220	Under 220

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	850	840	820	805	710
		2	750	740	720	705	610
		3	650	640	620	605	510
Sugar pine	SPO	1	850	840	820	805	710
		2	750	740	720	705	610
		3	650	640	620	605	510
Fir	FO	-	380	370	350	335	240
Douglas-fir	DFO	1	780	770	750	735	640
		2	730	720	700	685	590
		3	630	620	600	585	490
Incense-cedar	ICO	-	370	360	340	325	230
Port-Orford-cedar	PCO	-	7,750	7,740	7,720	7,705	7,610
Conifers, misc.	CMO	-	300	290	270	255	160

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 3

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	470	460	440	425	330
Sugar pine	SPY	470	460	440	425	330
Fir	FY	360	350	330	315	220
Douglas-fir	DFY	550	540	520	505	410
Incense-cedar	ICY	310	300	280	265	170
Port-Orford-cedar	PCY	310	300	280	265	170
Conifers, miscellaneous	CMY	240	230	210	195	100

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	550	540	520	505	410
Salvage sugar pine	ZSP	550	540	520	505	410
Salvage fir	ZF	300	290	270	255	160
Salvage Douglas-fir	ZDF	400	390	370	355	260
Salvage incense-cedar	ZIC	250	240	220	205	110
Salvage Port-Orford-cedar	ZPC	5,250	5,240	5,220	5,205	5,110
Salvage misc. conifers	ZCM	200	190	170	155	60

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	300	290	270	255	160
Salvage sugar pine	ASP	300	290	270	255	160
Salvage fir	AF	240	230	210	195	100
Salvage Douglas-fir	ADF	350	340	320	305	210
Salvage incense-cedar	AIC	200	190	170	155	60
Salvage Port-Orford-cedar	APC	200	190	170	155	60
Salvage misc. conifers	ACM	100	90	70	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

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**(Adopted by the California State Board of Equalization, June 30, 1994)**

**TIMBER VALUE AREA 4**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas-fir	Over 320	320 - 220	Under 220

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	1,000	990	965	955	860
		2	850	840	815	805	710
		3	700	690	665	655	560
Sugar pine	SPO	1	1,000	990	965	955	860
		2	850	840	815	805	710
		3	700	690	665	655	560
Fir	FO	-	390	380	355	345	250
Douglas-fir	DFO	1	800	790	765	755	660
		2	700	690	665	655	560
		3	600	590	565	555	460
Incense-cedar	ICO	-	350	340	315	305	210
Port-Orford-cedar	PCO	-	7,750	7,740	7,715	7,705	7,610
Conifers, misc.	CMO	-	200	190	165	155	60

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 4

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	470	460	435	425	330
Sugar pine	SPY	470	460	435	425	330
Fir	FY	360	350	325	315	220
Douglas-fir	DFY	530	520	495	485	390
Incense-cedar	ICY	310	300	275	265	170
Port-Orford-cedar	PCY	310	300	275	265	170
Conifers, miscellaneous	CMY	150	140	115	105	10

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	550	540	515	505	410
Salvage sugar pine	ZSP	550	540	515	505	410
Salvage fir	ZF	280	270	245	235	140
Salvage Douglas-fir	ZDF	480	470	445	435	340
Salvage incense-cedar	ZIC	250	240	215	205	110
Salvage Port-Orford-cedar	ZPC	5,250	5,240	5,215	5,205	5,110
Salvage misc. conifers	ZCM	150	140	115	105	10

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	350	340	315	305	210
Salvage sugar pine	ASP	350	340	315	305	210
Salvage fir	AF	250	240	215	205	110
Salvage Douglas-fir	ADF	400	390	365	355	260
Salvage incense-cedar	AIC	200	190	165	155	60
Salvage Port-Orford-cedar	APC	200	190	165	155	60
Salvage misc. conifers	ACM	100	90	65	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.



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**TIMBER VALUE AREA 5**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas-fir	Over 320	320 - 220	Under 220

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	940	930	905	895	800
		2	860	850	825	815	720
		3	740	730	705	695	600
Sugar pine	SPO	1	960	950	925	915	820
		2	860	850	825	815	720
		3	740	730	705	695	600
Fir	FO	-	435	425	400	390	295
Douglas-fir	DFO	1	730	720	695	685	590
		2	670	660	635	625	530
		3	580	570	545	535	440
Incense-cedar	ICO	-	310	300	275	265	170
Conifers, misc.	CMO	-	180	170	145	135	40

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 5

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	530	520	495	485	390
Sugar pine	SPY	530	520	495	485	390
Fir	FY	380	370	345	335	240
Douglas-fir	DFY	480	470	445	435	340
Incense-cedar	ICY	250	240	215	205	110
Conifers, misc.	CMY	120	110	85	75	1
Redwood	RY	570	560	535	525	430

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	450	440	415	405	310
Salvage sugar pine	ZSP	450	440	415	405	310
Salvage fir	ZF	250	240	215	205	110
Salvage Douglas-fir	ZDF	390	380	355	345	250
Salvage incense-cedar	ZIC	260	250	225	215	120
Salvage misc. conifers	ZCM	150	140	115	105	10

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	300	290	265	255	160
Salvage sugar pine	ASP	300	290	265	255	160
Salvage fir	AF	210	200	175	165	70
Salvage Douglas-fir	ADF	290	280	255	245	150
Salvage incense-cedar	AIC	160	150	125	115	20
Salvage misc. conifers	ACM	100	90	65	55	1
Salvage redwood	AR	285	275	250	240	145

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994**  
**(Adopted by the California State Board of Equalization, June 30, 1994)**

**TIMBER VALUE AREA 6**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas-fir	Over 380	380 - 250	Under 250

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	800	790	760	750	660
		2	750	740	710	700	610
		3	700	690	660	650	560
Sugar pine	SPO	1	800	790	760	750	660
		2	750	740	710	700	610
		3	700	690	660	650	560
Fir	FO	-	390	380	350	340	250
Douglas-fir	DFO	1	700	690	660	650	560
		2	600	590	560	550	460
		3	500	490	460	450	360
Incense-cedar	ICO	-	350	340	310	300	210
Conifers, misc.	CMO	-	200	190	160	150	60

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 6

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	470	460	430	420	330
Sugar pine	SPY	470	460	430	420	330
Fir	FY	380	370	340	330	240
Douglas-fir	DFY	500	490	460	450	360
Incense-cedar	ICY	300	290	260	250	160
Conifers, miscellaneous	CMY	150	140	110	100	10

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	500	490	460	450	360
Salvage sugar pine	ZSP	500	490	460	450	360
Salvage fir	ZF	320	310	280	270	180
Salvage Douglas-fir	ZDF	375	365	335	325	235
Salvage incense-cedar	ZIC	240	230	200	190	100
Salvage misc. conifers	ZCM	150	140	110	100	10

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	330	320	290	280	190
Salvage sugar pine	ASP	330	320	290	280	190
Salvage fir	AF	280	270	240	230	140
Salvage Douglas-fir	ADF	300	290	260	250	160
Salvage incense-cedar	AIC	200	190	160	150	60
Salvage misc. conifers	ACM	100	90	60	50	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994**  
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**TIMBER VALUE AREA 7**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas-fir	Over 380	380 - 250	Under 250

**TABLE 3--OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	1,000	990	960	945	860
		2	850	840	810	795	710
		3	750	740	710	695	610
Sugar pine	SPO	1	1,000	990	960	945	860
		2	850	840	810	795	710
		3	750	740	710	695	610
Fir	FO	-	425	415	385	370	285
Douglas-fir	DFO	1	750	740	710	695	610
		2	700	690	660	645	560
		3	650	640	610	595	510
Incense-cedar	ICO	-	350	340	310	295	210
Conifers, misc.	CMO	-	200	190	160	145	60

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 7

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	575	565	535	520	435
Sugar pine	SPY	575	565	535	520	435
Fir	FY	350	340	310	295	210
Douglas-fir	DFY	525	515	485	470	385
Incense-cedar	ICY	250	240	210	195	110
Conifers, miscellaneous	CMY	180	170	140	125	40
Jeffrey pine* & eastside PPY*	JPY	575	565	535	520	435

\* On the eastern slope of the Sierra Nevada only.

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	500	490	460	445	360
Salvage sugar pine	ZSP	500	490	460	445	360
Salvage fir	ZF	275	265	235	220	135
Salvage Douglas-fir	ZDF	350	340	310	295	210
Salvage incense-cedar	ZIC	250	240	210	195	110
Salvage misc. conifers	ZCM	150	140	110	95	10

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	350	340	310	295	210
Salvage sugar pine	ASP	350	340	310	295	210
Salvage fir	AF	250	240	210	195	110
Salvage Douglas-fir	ADF	300	290	260	245	160
Salvage incense-cedar	AIC	220	210	180	165	80
Salvage misc. conifers	ACM	110	100	70	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994**  
**(Adopted by the California State Board of Equalization, June 30, 1994)**

**TIMBER VALUE AREA 8**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas-fir	Over 380	380 - 250	Under 250

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	1,000	990	960	945	860
		2	900	890	860	845	760
		3	800	790	760	745	660
Sugar pine	SPO	1	1,050	1,040	1,010	995	910
		2	950	940	910	895	810
		3	850	840	810	795	710
Fir	FO	-	425	415	385	370	285
Douglas-fir	DFO	1	650	640	610	595	510
		2	600	590	560	545	460
		3	550	540	510	495	410
Incense-cedar	ICO	-	380	370	340	325	240
Conifers, misc.	CMO	-	220	210	180	165	80

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 8

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	600	590	560	545	460
Sugar pine	SPY	600	590	560	545	460
Fir	FY	370	360	330	315	230
Douglas-fir	DFY	470	460	430	415	330
Incense-cedar	ICY	275	265	235	220	135
Conifers, miscellaneous	CMY	180	170	140	125	40

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	650	640	610	595	510
Salvage sugar pine	ZSP	650	640	610	595	510
Salvage fir	ZF	300	290	260	245	160
Salvage Douglas-fir	ZDF	450	440	410	395	310
Salvage incense-cedar	ZIC	300	290	260	245	160
Salvage misc. conifers	ZCM	180	170	140	125	40

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	450	440	410	395	310
Salvage sugar pine	ASP	450	440	410	395	310
Salvage fir	AF	280	270	240	225	140
Salvage Douglas-fir	ADF	350	340	310	295	210
Salvage incense-cedar	AIC	250	240	210	195	110
Salvage misc. conifers	ACM	150	140	110	95	10

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.



**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994**  
**(Adopted by the California State Board of Equalization, June 30, 1994)**

**TIMBER VALUE AREA 9**  
**NORTHERN PORTION\***

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	800	790	760	745	660
		2	720	710	680	665	580
		3	640	630	600	585	500
Sugar pine	SPO	1	820	810	780	765	680
		2	740	730	700	685	600
		3	660	650	620	605	520
Fir	FO	-	340	330	300	285	200
Douglas-fir	DFO	-	340	330	300	285	200
Incense-cedar	ICO	-	320	310	280	265	180
Conifers, misc.	CMO	-	210	200	170	155	70

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

\* The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

**TIMBER VALUE AREA 9  
NORTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	500	490	460	445	360
Sugar pine	SPY	500	490	460	445	360
Fir	FY	320	310	280	265	180
Douglas-fir	DFY	320	310	280	265	180
Incense-cedar	ICY	250	240	210	195	110
Conifers, miscellaneous	CMY	180	170	140	125	40

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	500	490	460	445	360
Salvage sugar pine	ZSP	500	490	460	445	360
Salvage fir	ZF	310	300	270	255	170
Salvage Douglas-fir	ZDF	310	300	270	255	170
Salvage incense-cedar	ZIC	300	290	260	245	160
Salvage misc. conifers	ZCM	200	190	160	145	60

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	430	420	390	375	290
Salvage sugar pine	ASP	430	420	390	375	290
Salvage fir	AF	260	250	220	205	120
Salvage Douglas-fir	ADF	260	250	220	205	120
Salvage incense-cedar	AIC	230	220	190	175	90
Salvage misc. conifers	ACM	120	110	80	65	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31 1994**  
**(Adopted by the California State Board of Equalization, June 30, 1994)**

**TIMBER VALUE AREA 9**  
**SOUTHERN PORTION\***

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Timber is not rated for size in this area.

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	-	300	290	260	245	160
Sugar pine	SP0	-	300	290	260	245	160
Fir	FO	-	60	50	20	5	1
Douglas-fir	DFO	-	60	50	20	5	1
Incense-cedar	ICO	-	50	40	10	1	1
Conifers, misc.	CMO	-	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

\* The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

**TIMBER VALUE AREA 9  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	180	170	140	125	40
Sugar pine	SPY	180	170	140	125	40
Fir	FY	50	40	10	1	1
Douglas-fir	DFY	50	40	10	1	1
Incense-cedar	ICY	50	40	10	1	1
Conifers, miscellaneous	CMY	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	120	110	80	65	1
Salvage sugar pine	ZSP	120	110	80	65	1
Salvage fir	ZF	40	30	1	1	1
Salvage Douglas-fir	ZDF	40	30	1	1	1
Salvage incense-cedar	ZIC	40	30	1	1	1
Salvage misc. conifers	ZCM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	80	70	40	25	1
Salvage sugar pine	ASP	80	70	40	25	1
Salvage fir	AF	30	20	1	1	1
Salvage Douglas-fir	ADF	30	20	1	1	1
Salvage incense-cedar	AIC	30	20	1	1	1
Salvage misc. conifers	ACM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

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